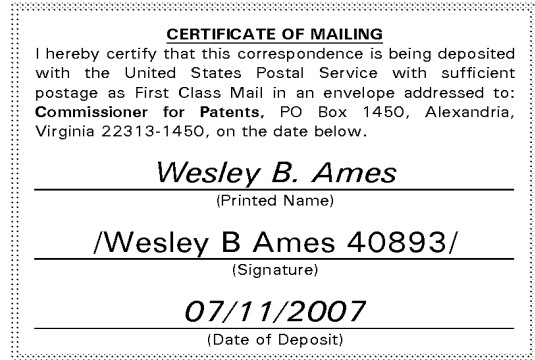


IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: PERLMAN, Daniel
Title: pH Buffered Alkylene Carbonate
Nail Polish and Paint Remover
Appl. No.: 10/800,492
Filing Date: 03/15/2004
Examiner: OGDEN JR., Necholus
Art Unit: 1751
Conf. No.: 9279



AMENDMENT AND REPLY UNDER 37 CFR 1.111

Commissioner for Patents
PO Box 1450
Alexandria, Virginia 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated 07/12/2006, concerning the above-referenced patent application.

Applicant has enclosed with this amendment a Petition to Revive an Unintentionally Abandoned Application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 6 of this document.

Please amend the application as follows: